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COMPANY

December 2, 2005

Re: 7060-104928

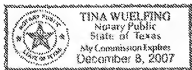
To Whom It May Concern:

This is to certify that a professional translator on our staff who is skilled in the Japanese language translated the enclosed "NNA110A" from Japanese into English.

We certify that the English translation conforms essentially to the original Japanese.

Kim Vitay
Operations Manager

Subscribed and sworn to before me this 2nd day of December, 2005.



Tina Wuefling
Notary Public

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